



Connecticut Association of Assessing Officers, Inc.

Stuart Topliff, President
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John Rainaldi, President Elect
Lawrence G. LaBarbera, Treasurer
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March 7, 2014

Testimony in Opposition of House Bill 5349

AN ACT CONCERNING THE TIME IN WHICH CERTAIN RESIDENTIAL PROPERTY OWNERS MAY APPEAL AN ASSESSMENT.

David Dietsch, CCMA II
Co Chairman Legislative Committee

Senator Osten, Representative Rojas and members of the Planning and Development Committee:

We sincerely appreciate the opportunity to submit our testimony before your committee on behalf of the Connecticut Association of Assessing Officers. We ask for your support in opposing House Bill 5349

C.A.A.O. opposes HB 5349 for the following reasons:

- C.G.S. Sec. 12-111 already provides ample time for a taxpayer to appeal, and requires the assessor to send a written notice if there was any increase.
- C.G.S. Sec. 12-119 allows an extension of time for an appeal if the assessment is illegal or "manifestly excessive".
- Every newly constructed property will experience a 20% increase as will many that were improved.
- Municipalities wait until their Board of Assessment Appeals has concluded their duties and divide the net Grand List into the amount needed to be raised in tax revenue to create a mill rate. Once that mill rate is created, the municipality is counting on every dollar. If taxpayers are now allowed an additional year to file an appeal, this puts monies already appropriated at risk.

The current system utilized in Connecticut today was completely revamped by the legislature in 1995 after substantial research and consideration. Public Act 95-283 structured the filing of Grand List, followed by the assessor being required to send an increase notice to any property owner whose assessment increased, followed by the property owner filing a written appeal by a certain deadline, followed by the BAA conducting hearings & issuing judgments ALL taking place before the municipality needs to strike a mill rate. This is required so that cities and towns know exactly what they can count on for tax revenue in the upcoming fiscal year.

Extending the deadline to file an appeal will disrupt the balance in the system that was created in 1995.

Thank you,
David M. Dietsch, CCMA II
Co Chairman, Legislative Committee
Connecticut Association of Assessing Officers